

**IN THE CLAIMS**

1.     **(Currently Amended)**     A method for manufacturing a thin-film magnetic head comprising the steps of:  
  
          sequentially depositing a first magnetic layer, a non-magnetic layer and a second magnetic layer; and  
  
          forming a three-layer pole tip structure located between an air bearing surface and a position at a predetermined height from the air bearing surface by ion milling using no reactive gas said first magnetic layer, said non-magnetic layer and said second magnetic layer,  
  
          said non-magnetic layer being made of a material having an etching rate, for the ion milling using no reactive gas, equal to or higher than that of a material ~~for making of~~ said first and second magnetic layers.
2.     **(Currently Amended)**     The method as claimed in claim 1, wherein a material ~~for making said recording gap layer~~ of said non-magnetic layer is one selected from a group of silicon dioxide, tantalum oxide, silicon carbide and aluminum nitride.
3.     **(Currently Amended)**     The method as claimed in claim 1, wherein a material ~~for making of~~ said first and second ~~poles~~ magnetic layers is nitride containing iron.
4.     **(Currently Amended)**     The method as claimed in claim 1, wherein the material ~~for making said recording gap layer~~ of said non-magnetic layer is tantalum oxide, and wherein the material ~~for making of~~ said first and second ~~poles~~ magnetic layers is nickel iron.